

CLOSED

**District Court of the Virgin Islands  
District of the Virgin Islands (St. Thomas Division)  
CIVIL DOCKET FOR CASE #: 3:09-cv-00090-CVG-RM**

Erika A. Kellerhals, P.C. v. Internal Revenue Service  
Assigned to: Chief Judge Curtis V Gomez  
Referred to: Magistrate Judge Ruth Miller  
Cause: 05:552 Freedom of Information Act

Date Filed: 06/23/2009  
Date Terminated: 10/12/2011  
Jury Demand: None  
Nature of Suit: 895 Freedom of Information Act  
Jurisdiction: U.S. Government Defendant

**Plaintiff****Erika A. Kellerhals, P.C.**

represented by **Erika A. Kellerhals**  
Erika A. Kellerhals, PC  
P.O. Box 608  
St Thomas, VI 00804  
340-779-2564  
Fax: 340-774-3019  
Email: [erika@kellerhalspc.com](mailto:erika@kellerhalspc.com)  
**ATTORNEY TO BE NOTICED**

V.

**Defendant****Internal Revenue Service**

represented by **Gerald Alan Role**  
Tax Division, U.S Department of Justice  
P O Box 227  
Washington, DC 20044  
202-307-0461  
Fax: 202-514-6866  
Email: [gerald.a.role@usdoj.gov](mailto:gerald.a.role@usdoj.gov)  
**LEAD ATTORNEY**  
**ATTORNEY TO BE NOTICED**

**Joycelyn Hewlett**  
U.S. Attorney's Office  
Ron De Lugo Federal Bldg  
5500 Veterans Drive, Suite 260  
St Thomas, VI 00802  
340-774-5757  
Fax: 340-776-3474  
Email: [joycelyn.hewlett@usdoj.gov](mailto:joycelyn.hewlett@usdoj.gov)  
**ATTORNEY TO BE NOTICED**

Date Filed	#	Docket Text
06/23/2009	<u>1</u>	COMPLAINT <i>for Declaratory Judgment and Injunctive Relief</i> against Internal Revenue Service filed by Erika A. Kellerhals, P.C.. (Attachments: # <u>1</u> Exhibit Foia Request, # <u>2</u> Exhibit Initial Reponse to FOIA Request, # <u>3</u> Exhibit Second Request from IRS requesting Additional Time, # <u>4</u> Civil Cover Sheet Civil Cover Sheet, # <u>5</u> Summons to IRS) (Kellerhals, Erika) (Entered: 06/23/2009)
06/24/2009		Filing fee: \$ 50.00, receipt number 065810 (JRC) (Entered: 06/24/2009)
06/30/2009	<u>2</u>	Summons Issued as to Internal Revenue Service. (JRC) (Entered: 06/30/2009)
07/13/2009	<u>3</u>	CERTIFICATE OF SERVICE by Erika A. Kellerhals, P.C. (Kellerhals, Erika) (Entered: 07/13/2009)
07/13/2009	<u>4</u>	AFFIDAVIT of Service for Summons & Complaint served on Internal Revenue Service/US Attorney on July 5, 2009/July 8, 2009, filed by Erika A. Kellerhals,

		P.C.. (Attachments: # <u>1</u> Affidavit Affidavit of Service) (Kellerhals, Erika) (Entered: 07/13/2009)
08/28/2009	<u>5</u>	ANSWER to <u>1</u> Complaint, by Defendant Internal Revenue Service. (Role, Gerald) (Entered: 08/28/2009)
12/14/2009	<u>6</u>	NOTICE of Appearance by Joycelyn Hewlett on behalf of Defendant Internal Revenue Service (Hewlett, Joycelyn) (Entered: 12/14/2009)
08/13/2010	<u>7</u>	SCHEDULING ORDER:(RM) dated 8/13/10 Status Conference set for 8/24/2010 11:00 AM in Chambers before Magistrate Judge Ruth Miller.(This is a TEXT ENTRY ONLY. There is no.pdf document associated with this entry.) (SLR) (Entered: 08/13/2010)
08/23/2010		Case Reassigned to Magistrate Judge Ruth Miller. US Magistrate Judge Geoffrey W. Barnard no longer assigned to the case. (TRH) (Entered: 08/23/2010)
08/26/2010	<u>8</u>	Minute Order. Proceedings held in Chambers before Magistrate Judge Ruth Miller: Interim Pretrial Conference held on 8/24/2010, (Status Conference set for 10/21/2010 at 11:00 AM in Chambers before Magistrate Judge Ruth Miller.). (AO) Modified on 8/27/2010 (JRC). (Entered: 08/26/2010)
09/10/2010	<u>9</u>	MOTION to Compel <i>Production of Documents &amp;for Sanctions</i> by Plaintiff Erika A. Kellerhals, P.C.. (Attachments: # <u>1</u> Text of Proposed Order) (Kellerhals, Erika) (Entered: 09/10/2010)
09/10/2010	<u>10</u>	MEMORANDUM in Support re <u>9</u> MOTION to Compel <i>Production of Documents &amp;for Sanctions</i> filed by Plaintiff Erika A. Kellerhals, P.C.. (Kellerhals, Erika) (Entered: 09/10/2010)
10/20/2010	<u>11</u>	Opposition to Motion re <u>9</u> MOTION to Compel <i>Production of Documents &amp;for Sanctions</i> filed by Defendant Internal Revenue Service. (Attachments: # <u>1</u> Declaration of Gerald A. Role, # <u>2</u> Certificate of Service) (Role, Gerald) (Entered: 10/20/2010)
10/21/2010	<u>12</u>	Minute Order (RM). Proceedings held in Chambers before Magistrate Judge Ruth Miller: Interim Pretrial Conference held on 10/21/2010, (Status Conference set for 12/1/2010 at 02:00 PM in Chambers before Magistrate Judge Ruth Miller.). (AO) (Entered: 10/21/2010)
10/27/2010	<u>13</u>	REPLY to re <u>11</u> Opposition to Motion filed by Defendant Internal Revenue Service filed by Plaintiff Erika A. Kellerhals, P.C.. Responses due by 11/9/2010 (Kellerhals, Erika) (Entered: 10/27/2010)
12/01/2010	<u>14</u>	Minute Order. Proceedings held in Chambers before Magistrate Judge Ruth Miller: Interim Pretrial Conference held on 12/1/2010, (Status Conference set for 1/27/2011 10:00 AM in Chambers before Magistrate Judge Ruth Miller.). (AO) (Entered: 12/01/2010)
01/19/2011	<u>15</u>	NOTICE of Service of Plaintiff's First Set of Interrogatories to Defendant by Erika A. Kellerhals, P.C. (Kellerhals, Erika) (Entered: 01/19/2011)
01/27/2011	<u>16</u>	Minute Order (RM). Proceedings held in Chambers before Magistrate Judge Ruth Miller: Interim Pretrial Conference held on 1/27/2011. (AO) (Entered: 01/27/2011)
02/01/2011	<u>17</u>	MOTION for Summary Judgment by Defendant Internal Revenue Service. (Attachments: # <u>1</u> Affidavit Declaration of Janice Rudolph, # <u>2</u> Affidavit Declaration of Susan L. Hartford, # <u>3</u> Affidavit Declaration of James Book, # <u>4</u> Affidavit Declaration of Eric LoPresti, # <u>5</u> Affidavit Declaration of John David Varley, # <u>6</u> Affidavit Declaration of Michael Damasiewicz, # <u>7</u> Affidavit Declaration of James G. Hartford, # <u>8</u> Affidavit 2d Declaration of James G. Hartford, # <u>9</u> Affidavit Declaration of Douglas W. O'Donnell, # <u>10</u> Affidavit 2d Declaration of Gerald A. Role) (Role, Gerald) (Entered: 02/01/2011)
02/01/2011	<u>18</u>	STATEMENT OF UNDISPUTED FACTS in Support re <u>17</u> MOTION for Summary Judgment filed by Defendant Internal Revenue Service. (Role, Gerald) (Entered: 02/01/2011)

02/01/2011	<u>19</u>	MEMORANDUM in Support re <u>17</u> MOTION for Summary Judgment filed by Defendant Internal Revenue Service. (Role, Gerald) (Entered: 02/01/2011)
02/01/2011	<u>20</u>	CERTIFICATE OF SERVICE by Internal Revenue Service re <u>18</u> Statement of Undisputed Facts in Support of Motion, <u>19</u> Memorandum in Support to Motion, <u>17</u> MOTION for Summary Judgment (Role, Gerald) (Entered: 02/01/2011)
02/22/2011	<u>21</u>	Opposition to Motion re <u>17</u> MOTION for Summary Judgment filed by Plaintiff Erika A. Kellerhals, P.C.. (Kellerhals, Erika) (Entered: 02/22/2011)
02/22/2011	<u>22</u>	Cross MOTION for Summary Judgment by Plaintiff Erika A. Kellerhals, P.C.. (Kellerhals, Erika) (Entered: 02/22/2011)
02/22/2011	<u>23</u>	STATEMENT OF UNDISPUTED FACTS in Support re <u>22</u> Cross MOTION for Summary Judgment, <u>17</u> MOTION for Summary Judgment filed by Plaintiff Erika A. Kellerhals, P.C.. (Kellerhals, Erika) (Entered: 02/22/2011)
02/22/2011	<u>24</u>	MEMORANDUM in Support re <u>22</u> Cross MOTION for Summary Judgment, <u>17</u> MOTION for Summary Judgment filed by Plaintiff Erika A. Kellerhals, P.C.. (Kellerhals, Erika) (Entered: 02/22/2011)
03/08/2011	<u>25</u>	REPLY to Opposition to Motion re <u>17</u> MOTION for Summary Judgment filed by Defendant Internal Revenue Service. (Attachments: # <u>1</u> Affidavit 3d Declaration of James G. Hartford) (Role, Gerald) (Entered: 03/08/2011)
03/08/2011	<u>26</u>	REPLY to re <u>23</u> Statement of Undisputed Facts in Support of Motion filed by Plaintiff Erika A. Kellerhals, P.C. filed by Defendant Internal Revenue Service. Responses due by 3/21/2011 (Role, Gerald) (Entered: 03/08/2011)
03/08/2011	<u>27</u>	CERTIFICATE OF SERVICE by Internal Revenue Service re <u>26</u> Reply to, <u>25</u> Reply to Opposition to Motion (Role, Gerald) (Entered: 03/08/2011)
03/22/2011	<u>28</u>	REPLY to re <u>26</u> Reply to filed by Defendant Internal Revenue Service <i>REPLY TO RESPONSE TO COUNTERSTATEMENT OF MATERIAL FACTS IN SUPPORT OF CROSS MOTION FOR SUMMARY JUDGMENT</i> filed by Plaintiff Erika A. Kellerhals, P.C.. Responses due by 4/4/2011 (Attachments: # <u>1</u> Exhibit A Nov 30, 2010 Letter With Objections, # <u>2</u> Exhibit B Dec 12, 2010 Letter with Supplemental Objections, # <u>3</u> Exhibit C Defendants Response to Objections) (Kellerhals, Erika) (Entered: 03/22/2011)
08/02/2011	<u>29</u>	ORDER (CVG). It is hereby ORDERED that a hearing on all dispositive motions in this matter is SCHEDULED to commence promptly at 10:00 a.m. on August 25, 2011. (Hearing set for 8/25/2011 10:00 AM in District Judge Ctrm1-STT before Chief Judge Curtis V Gomez.) (This is a TEXT ENTRY ONLY. There is no.pdf document associated with this entry.) (SED) (Entered: 08/02/2011)
08/25/2011	<u>30</u>	Minute Entry for proceedings held before Chief Judge Curtis V Gomez: Motion Hearing held on 8/25/2011 re <u>22</u> Cross MOTION for Summary Judgment filed by Erika A. Kellerhals, P.C., <u>17</u> MOTION for Summary Judgment filed by Internal Revenue Service. (Court Reporter Chandra Kean.) (LT) (Entered: 08/25/2011)
09/26/2011	<u>31</u>	ORDER (RM) denying <u>9</u> Motion to Compel. (AO) (Entered: 09/26/2011)
09/30/2011	<u>32</u>	REPORT AND RECOMMENDATION related to Summary Judgment. (RM) (AO) (Entered: 09/30/2011)
09/30/2011	<u>33</u>	JUDGMENT (CVG) The Report and Recommendation of the Magistrate Judge is hereby ADOPTED; Kellerhals's <u>17</u> motion for summary judgment is GRANTED in part and DENIED in part; IRS shall disclose all requested documents not falling into a permissible exemption as outlined by the Court's Memorandum Opinion; the IRS's <u>22</u> motion for summary judgment is GRANTED in part and DENIED in part; in addition to the documents previously disclosed, the IRS shall disclose the portions of FER-N19-000410 which contain factual material. (DHK) (DHK) (Entered: 09/30/2011)
09/30/2011	<u>34</u>	MEMORANDUM OPINION(CVG) The Report and Recommendation of the Magistrate Judge is hereby ADOPTED; Kellerhals's motion for summary judgment is GRANTED in part and DENIED in part; the IRS shall disclose all requested documents not falling into a permissible exemption as outlined by the Court's

		Memorandum Opinion; the IRS's motion for summary judgment is GRANTED in part and DENIED in part; in addition to the documents previously disclosed, the IRS shall disclose the portions of FER-N19-000410 which contain factual material.(DHK) (Entered: 09/30/2011)
10/12/2011	<u>35</u>	AMENDED JUDGMENT (CVG) The Report and Recommendation of the Magistrate Judge is hereby ADOPTED; Kellerhals's motion for summary judgment is GRANTED in part and DENIED in part; the IRS shall disclose all requested documents not falling within a permissible exemption as outlined by the Courts Memorandum Opinion; in addition to the documents previously disclosed, the IRS shall disclose the portions of FER-N19-000410 which contain factual material; the IRSs motion for summary judgment is GRANTED in part and DENIED in part; the IRS need not disclose any requested documents falling within a permissible exemption as outlined by the Courts Memorandum Opinion. (DHK) (Entered: 10/12/2011)
10/20/2011	<u>36</u>	NOTICE OF FILING OF OFFICIAL TRANSCRIPT of Proceedings held on August 25, 2011, before Judge CURTIS GOMEZ. Court Reporter/Transcriber CHANDRA R. KEAN, RMR, Telephone number (340)774-9112. Transcript may be viewed at the court public terminal or purchased through the Court Reporter/Transcriber before the deadline for Release of Transcript Restriction. After that date it may be obtained through PACER.. Redaction Request due 11/14/2011. Redacted Transcript Deadline set for 11/24/2011. Release of Transcript Restriction set for 1/23/2012. (Kean, Chandra) (Entered: 10/20/2011)